

STATE OF MISSOURI
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS/STATEMENT OF ACTIVITIES
COMPONENT UNITS
For the Fiscal Year Ended June 30, 2005
(In Thousands of Dollars)

	Colleges and Universities	Non-Major	Totals June 30, 2005	Adjustments	Statement of Activities
Revenues:					
Operating Revenues:					
Licenses, Fees and Permits	\$ ---	\$ 1,402	\$ 1,402	\$ ---	\$ 1,402
Student Tuition and Fees (Net of Scholarship Allow.)	588,038	---	588,038	---	588,038
Sales and Services of Educational Departments	36,981	---	36,981	---	36,981
Auxiliary Enterprises	912,000	---	912,000	---	912,000
Leases and Rentals	---	1,901	1,901	---	1,901
Cost Reimbursement/Miscellaneous	80,016	5,213	85,229	1,516	86,745
Transfers In	---	---	---	21	21
Total Charges for Services					1,627,088
Federal Appropriations, Grants and Contracts	260,045	---	260,045	43,158	303,203
State Grants and Contracts	54,177	---	54,177	748,932	803,109
Private Gifts, Grants and Contracts	66,032	---	66,032	84,390	150,422
Additions to Endowments	---	---	---	34,940	34,940
Contributions and Intergovernmental	---	---	---	22,207	22,207
Total Operating Grants and Contributions					1,313,881
Interest Revenue	1,295	1,807	3,102	(3,102)	---
Total Operating Revenues	1,998,584	10,323	2,008,907	932,062	
Expenses:					
Operating Expenses:					
Personal Service	1,692,732	870	1,693,602	---	1,693,602
Operations	---	6,087	6,087	---	6,087
Specific Programs	---	1,831	1,831	---	1,831
Scholarships and Fellowships	66,608	---	66,608	---	66,608
Utilities	26,076	---	26,076	---	26,076
Supplies and Other Services	738,066	---	738,066	---	738,066
Contracted Services	16,184	---	16,184	---	16,184
Interest Expense	---	2,028	2,028	37,252	39,280
Depreciation and Amortization	168,295	705	169,000	---	169,000
Bad Debt Expense	---	9,449	9,449	---	9,449
Miscellaneous	27,894	159	28,053	---	28,053
Total Operating Expenses	2,735,855	21,129	2,756,984	37,252	2,794,236
Operating Loss	(737,271)	(10,806)	(748,077)	894,810	
Non-Operating Revenues (Expenses):					
Federal Appropriations, Grants and Contracts	43,158	---	43,158	(43,158)	---
State Appropriations, Grants and Contracts	748,932	---	748,932	(748,932)	---
Private Gifts, Grants and Contracts	84,390	---	84,390	(84,390)	---
Contributions and Intergovernmental	---	22,207	22,207	(22,207)	---
Investment Earnings:					
Increase (Decrease) in the Fair Value of Investments	(13)	96	83	---	83
Interest/Investment and Endowment Income	99,689	2,425	102,114	3,102	105,216
Interest and Bond Related Expenses	(36,701)	(551)	(37,252)	37,252	---
Interest Expense on Capital Related Items	---	---	---	---	---
Gain (Loss) on Sale of Capital Assets	(10,433)	---	(10,433)	---	(10,433)
Miscellaneous Revenues	1,516	---	1,516	(1,516)	---
Total General Revenues					94,866
Total Non-Operating Revenues (Expenses)	930,538	24,177	954,715	(859,849)	
Income Before Other Revenues (Expenses) Or Gains (Losses)	193,267	13,371	206,638	34,961	
State Capital Appropriations	38,308	---	38,308	---	38,308
Total Capital Grants and Contributions					38,308
Additions to Endowments	34,940	---	34,940	(34,940)	---
Transfers In (Note 16)	---	21	21	(21)	---
Change in Net Assets	266,515	13,392	279,907	---	279,907
Net Assets – Beginning of Year (Note 17)	3,634,976	145,889	3,780,865	---	3,780,865
Net Assets – End of Year	\$ 3,901,491	\$ 159,281	\$ 4,060,772	---	4,060,772

The notes to the financial statements are an integral part of this statement.